

# Exhibit 3

**JPMorganChase**

JPMORGAN CHASE BANK, N.A.  
NORTHEAST MARKET  
P O BOX 260180  
BATON ROUGE LA 70826-0180

00002000 CEN 802 1 27207 - NNN 1 00000003 C1 0000  
BERNARD L MADOFF INVESTMENT SECURITIES  
ATTN TONY TILETNICK  
885 THIRD AVE 18TH FL  
NEW YORK NY 10022-4833

September 01, 2007 -  
September 28, 2007

**Page 1 of 35**

**Account Number**  
000000140081703

**Customer Service**

If you have any questions  
about your statement, please  
contact your Customer  
Service Professional.

**Commercial Checking****Summary**

	<i>Number</i>	<i>Amount</i>
Opening Ledger Balance		\$156,000.55
Opening Collected Balance		\$.55
Deposits and Credits	146	\$10,422,495,256.13
Withdrawals and Debits	198	\$10,422,266,256.56
Checks Paid	3	\$8,500.00
<b>Ending Ledger Balance</b>		<b>\$376,500.12</b>
<b>Ending Collected Balance</b>		<b>\$.12</b>
Sweep Investment Account(s):		
Other		\$9,918,924.00
<b>Combined Ledger Balance</b>		<b>\$10,295,424.12</b>

**Activity**

Ledger Date	Value Date	Description	Debit	Amount
09/01		OPENING LEDGER BALANCE	*** Balance ***	\$156,000.55
09/01		OPENING COLLECTED BALANCE	*** Balance ***	\$.55
09/04		RETURN OF PRINCIPAL - END-OF-DAY SWEEP JPMORGAN CHASE & CO COMMERCIAL PAPER. CPSWP083107 . TRN: 2432003107XN YOUR REF: 31Y9996782243	\$39,501,940.00	
09/04		BOOK TRANSFER CREDIT B/D: MONEY DESK HOUSE ACCOUNT NEWARK DE 19713- REF: MANUALLY PAYMENT FOR DEAL #11110 TRN: 0002300247EB YOUR REF: MAIL OF 07/09/04	\$340,343,777.78	

Please examine this statement of account at once. By continuing to use the account, you agree that: (1) the account is subject to the Bank's deposit account agreement, and (2) the Bank has no responsibility for any error in or improper charge to the account (including any unauthorized or altered check) unless you notify us in writing of this error or charge within sixty days of the mailing or availability of the first statement on which the error or charge appears.

**JPMorganChase**September 01, 2007 -  
September 28, 2007

Page 3 of 35

Account Number  
000000140081703

BERNARD L MADOFF INVESTMENT SECURITIES


**Commercial Checking**  
 (continued)
**Activity**

Ledger Date	Value Date	Description	Debit	Amount
09/04		CHIPS CREDIT VIA: BANK OF NEW YORK/0001 B/O: FIRST TRUST CORPORATION DENVER, CO 80202-3323 REF: NBNF=BERNARD L MADOFF NEW YORK NY 10022-4834/AC-000000001400 ORG=FIRST TRUST CORPORATION DENVER, CO 80202-3323 OBI=PAUL SCHUPAK ZR333 SSN: 4827 TRN: 9359400247FC YOUR REF: 1031907		\$9,189.94
09/04		DEPOSIT 2489 1 DAY FLOAT 09/05 \$2,232,552.03 2 DAY FLOAT 09/06 \$216,260.82 3 DAY FLOAT 09/07 \$13,442.18		\$2,642,255.03
09/04		DEPOSIT 2490 1 DAY FLOAT 09/05 \$1,500.00 2 DAY FLOAT 09/06 \$6,000.00		\$7,500.00
09/04		INTEREST ON END-OF-DAY INVESTMENT - JPMORGAN CHASE & CO. COMM PAPER. PRINCIPAL = \$39,501,940.00 RATE = 04.96% FOR INVESTMENT DATED 08/31/07. REF=CPSWP083107 TRN: 2471000886XP YOUR REF: 31Y970886247		\$21,769.96
09/04		JPMORGAN CHASE & CO DEP TAKEN B/O: BERNARD L MADOFF 10022 REF: TO REPAY YOUR DEPOSIT FR 070831 TO 070904 RATE 5.0828 TRN: 0724700273AN YOUR REF: NC0432351609040701		\$150,084,714.33
09/04		BOOK TRANSFER DEBIT A/C: REDACTED 2645 CHUSA CAYMAN ORG: JPMORGAN CHASE BANK NEW YORK NY 10004 OGB: SHORT TERM DERIVATIVES (TUFFS) NEW YORK NY 10004 TRN: 4720100247JK YOUR REF: M044678850477241		\$400,000,000.00
09/04		FEDWIRE DEBIT VIA: BNP NAT PARIS/026007689 A/C: BNP PARIBAS DUBLIN IMAD: 090481QGC08C004887 TRN: 1779700247JO YOUR REF: BNP		\$50,000,000.00
09/04		FEDWIRE DEBIT VIA: DBTCO AMERICAS NYC/021001033 A/C: SANTANDER TRUST & BANKING CORP/BAHAMAS BEN: LEGACY CAPITAL LIMITED REDACTED REF: TELE TELEBEN BNP IMAD: 090481QGC01C004196 TRN: 1779800247JO YOUR REF: JODI		\$50,000,000.00
09/04		FEDWIRE DEBIT VIA: BK AMER NYC/026009593 A/C: MAXAM ABSOLUTE RETURN FUND, LIMAD: 090481QGC04C004128 TRN: 1779900247JO YOUR REF: MAXAM		\$36,300,000.00
09/04		FEDWIRE DEBIT VIA: HSBC USA/021001088 A/C: HSBC BANK PLC, LONDON BEN: HSSL REDEMPTION PROCEEDS ACCOL-2014 LUXEMBOURG REF: BNF-REF- ALPHA PRIME EQUITY HEDGED FUND IMAD: 090481QGC01C004197 TRN: 1780000247JO YOUR REF: CAP OF 07/09/04		\$4,500,000.00